

EXHIBIT “2”

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M. KOUFAKIS

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10 Do you have any understanding as to the
11 difference between the terms "audit," "review" and
12 "compilation"?

13 A. Yes.

14 Q. What is your understanding of what a
15 "compilation" is?

16 A. So I believe it was in the latter
17 half of 1996, when I was interviewing Voynow, it
18 was in my office, at my desk. Randy Franzen was
19 on my right, Hugh Whyte was on my left, and they
20 explained to me the differences between the
21 three.

22 They told me that compilation was just
23 basically a cursory check of the numbers. They had
24 explained to me that reviewed was much more
25 in-depth, and that the highest level was audited

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2 accounting work. I indicated to them that I wanted
3 the highest level, which was the audited. They
4 said that that was -- that was really not
5 necessary, that it was very high in cost, and
6 typically only reserved for publicly-traded
7 companies. But what we ultimately settled on was
8 something -- and Randy specifically told me at that
9 meeting that there was something in between, more
10 than review, but less than audited. And he said
11 when they would come into the dealerships on a
12 quarterly basis, they would send someone, let's
13 say, to the Toyota parts department and do random
14 VIN checks. Then on another meeting, they might go
15 to Chrysler used cars and check -- do a physical of
16 the used car inventory.

17 So it was more than review, but not quite
18 fully audited. That was discussed. That's what
19 they promised. That's what I agreed to, and that's
20 what they did.

A horizontal bar chart with five bars of increasing length from left to right. The first bar is the shortest, followed by two small bars, then a long bar, and finally a very long bar. The bars are black on a white background.

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The figure consists of 12 horizontal bars of varying lengths, arranged vertically. The bars are solid black on a white background. Some bars have small black squares at their ends, which appear to be markers for the start or end of the bars. The bars are of different lengths, with the longest bar at the top and the shortest at the bottom. The bars are arranged in a descending order of length from top to bottom.

15 Q. Did you ever, at any point, receive
16 anything in writing from Voynow, setting forth
17 the terms of their engagement?

18 A. I said I don't believe so.

19 Q. I think I asked you specifically
20 right after the meeting in 1996. So this
21 question was any point thereafter.

22 A. The only one I can specifically
23 remember I believe was in December of '16, that
24 one was presented to me for the business. I
25 think there was one or two possibly on my

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2 personal. Excluding the personal, I believe
3 specifically in December of '16, one was
4 presented to me.